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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi the 20th November 1957

SRO 3687—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43 B of the Sea Customs Act 1878 (8 of 1878) is in force in India and is applied to the State of Pondicherry is published as required by subsection (3) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 1st December 1957.

Any objection or suggestion which may be received from any person in regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1 Short title—These rules may be called the Customs Duties Drawback (Paper Products) Rules 1957.

2 Definitions—In these rules unless the context otherwise requires—

- (a) the Act means the Sea Customs Act 1878 (8 of 1878)
- (b) goods' means paper products mentioned in the schedule to these rules manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used
- (c) imported material' means manila and sulphite paper, writing paper or printing paper (other than newsprint) imported into India or the State of Pondicherry on payment of customs duty

3 Goods in respect of which drawback may be paid—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

4 Rate of drawback—The rate of drawback admissible under these rules on the shipment of the goods shall be as provided in the schedule to these rules.

5 Manner of allowing drawback—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43 B of the Act is being made, and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6 **Power of Customs Collector.**—For the purpose of enforcing these rules the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7 **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

SCHEDULE

Types of paper product	Rate of drawback per pound of the imported material in the paper product
(1) Envelopes made of imported—	
(a) manila and sulphite envelope paper	Twenty seven naye paise.
(b) writing paper or printing paper other than newsprint	Thirty six naye paise
(2) Writing pads made of imported writing paper or imported printing paper other than newsprint	Thirty six naye paise
(3) Exercise books made of imported writing paper or imported printing paper other than newsprint	Thirty six naye paise

[No 262]

SRO 3688—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 49B of the Sea Customs Act 1878 (8 of 1878) as in force in India and is applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Electric Fans), Rules 1955 and of the notification of the Government of India in the Ministry of Finance No 27 dated the 16th February 1957 is published as required by subsection (3) of that section for the information of persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 30th November 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1 **Short title.**—These rules may be called the Customs Duties Drawback (Electric Fans) Rules, 1957.

2 **Definitions.**—In these rules unless the context otherwise requires—

- (a) 'the Act' means the Sea Customs Act 1878 (8 of 1878)
- (b) 'goods' means electric fans manufactured in India or the State of Pondicherry and in the manufacture of which any imported material has been used and which are of the following description namely—

Ceiling fans, table fans, air circulators, cabin fans and exhaust fans

- (c) 'imported material' means any of the following materials imported into India or the State of Pondicherry on payment of Customs duties namely—

electric winding wire, micheome resistance wire, condensers, leatheroid paper, empire cloth, empire sleeveings, Parker kalon type 'U' drive screws, self oiling bush bearing and ball bearings

3 **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules a drawback shall be allowed in respect of all or any of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

1. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this subrule referred to as the Government), at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall, on the relative shipping bill—

(i) declare that a claim for drawback under section 43B of the Act is being made, and

(ii) declare, in the case of fans of sizes 36 inches and above, whether any such fans fitted with one or two sets of imported ball bearings; or is not fitted with any set of imported ball bearing.

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 263.]

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